



CANNON BUILDING
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STATE OF DELAWARE
DEPARTMENT OF STATE

DIVISION OF PROFESSIONAL REGULATION

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PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
MEETING DATE AND TIME:	Wednesday, October 20, 2010 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	November 17, 2010

MEMBERS PRESENT

Robert Mosch, Professional Member, Secretary
James Cohee, Professional Member
Michael Wollaston, Professional Member
Judith Scarborough, Professional Member
Sharron Cirillo, Professional Member
Robert Paretta, Educational Member
Gary Pippin, Public Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Eileen Heeney, Deputy Attorney General
Judy Letterman, Administrative Specialist III

MEMBER ABSENT

Carmetah Murray, Public Member

ALSO PRESENT

Dana Rubenstein, Delaware Society of CPA's
William Ezzell, Deloitte & Touche, LLP
Jeffrey Cole, Deloitte & Touché, LLP
Robert Meyer, Loeb & Loeb LLP
Bernard Conaway, Campbell & Levine, LLC

CALL TO ORDER

Mr. Mosch called the meeting to order at 9:12 a.m.

REVIEW OF MINUTES

A motion was made Ms. Cirillo, seconded by Mr. Cohee to table the minutes. The motion was unanimously carried.

UNFINISHED BUSINESS

Oral Arguments-Complaint 04-02-08 Deloitte & Touché, LLP

The Office of the Attorney General is requesting a hearing be scheduled on the allegations in the Complaint. The originally hearing was scheduled for August 20, 2008 and rescheduled as follows: September 17, 2008, November 16, 2009, January 20, 2010 and October 20, 2010.

On April 20, 2010 correspondence was received from Deloitte & Touché LLP, stating that due to the significant and legal issues that need to be addressed, they were recommending that the Board schedule a separate date, other then the hearing date, to hear oral arguments. The Board agreed that the briefs and oral arguments would be addressed at the September meeting followed by an October disciplinary hearing however, oral arguments were moved to the Board's October meeting.

Bernard Conaway, representing Deloitte & Touché, gave testimony of the allegations in the complaint, also stating that it had been 3 years since the complaint was filed, that the Board did not need to go forward with the hearing and recommended dismissing the complaint.

Barbara Gadbois, State Deputy Attorney General, provided the Board with some minor details of the allegations in the complaint, explained the statute violation, informed the Board of the numerous request by Deloitte & "Touché to postpone the hearing and recommended that the Board go forward and schedule a disciplinary hearing.

The Board went into deliberations.

A motion was made by Ms. Cirillo, seconded by Mr. Paretta, to deny the motion to dismiss the complaint. The motion was carried by Mr. Pippin, Mr. Paretta, Mr. Wollaston, Ms. Cirillo, Mr. Mosch and Ms. Scarborough. Mr. Cohee was requested.

A motion was made by Ms. Cirillo, seconded by Ms. Scarborough to schedule the hearing for the February 16, 2011 meeting. The motion was unanimously carried.

Verbatim testimony was taken by the court reporter.

Propose to Deny Application

A motion was made by Mr. Paretta, seconded by Ms. Cirillo to propose to deny the application of Lisa Harvey-Cicione since she has not submitted the documentation as requested by the Board. The motion was unanimously carried.

Re-Review of Application(s)

A motion was made by Mr. Cohee seconded by Ms. Scarborough to approve the application of Dong Won Kim, Rashid Riaz, Li June Day, and Oluwaseyi Ogunsusi. The motion was unanimously carried.

Final Denial of Applications

A motion was made by Ms. Cirillo, seconded by Mr. Paretta to deny the applications of Monasoor Maqsod and Jill Kienzle since they did not provide any additional documentation or request a hearing after receiving notice that the Board had proposed to deny their application. The motion was unanimously carried.

Review of Delaware Ethics Course

Tabled

Rule to Show Cause Hearings

Stephen VanArsdell

This hearing has been rescheduled for the November 17, 2010 meeting.

Ovadia Mansur

Mr. Stevenson, Deputy Attorney General representing the Board of Accountancy stated the purpose for the rule to show cause hearing for Ovadia Mansur was the result of the Board's post renewal continuing education audit, the Board issued notice to Ms. Mansur to show cause as to why her license should not be suspended or revoked based on her failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Ms. Mansur sent correspondence informing the Board she would not be able to attend.

Mr. Stevenson marked into evidence, Exhibit 1, notice of today's hearing and email correspondence from Ms. Mansur.

The Board went off the record into deliberation.

The Board went back on the record.

A motion was made by Mr. Mosch, seconded by Ms. Cirillo, to immediately suspend Ms. Mansur's license, that she has until January 31, 2011 to provide documentation to the Board that she has met the requirements, in the event that Ms. Mansur does not establish compliance with the Board's requirements by January 31, 2011, her certificate and permit shall be revoked, effective February 28, 2011, with no further notice or hearing. The motion was unanimously carried.

The hearing was closed.

Verbatim testimony was taken by the Court Reporter

Shojiro Aono

Mr. Stevenson, Deputy Attorney General representing the Board of Accountancy stated the purpose for the rule to show cause hearing for Shojiro Aono was the result of the Board's post renewal continuing education audit, the Board issued notice to Mr. Aono to show cause as to why his license should not be suspended or revoked base on his failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Mr. Aono was not in attendance.

Mr. Stevenson marked into evidence, Exhibit 1, notice of today's hearing sent regular mail and email, the letter of deficiency, letter from Mr. Aono apologizing for not being at the hearing and letters from the Board.

The Board went off the record into deliberation.

The Board went back on the record.

A motion was made by Mr. Mosch, seconded by Ms. Scarborough to immediately suspend Mr. Aono's license, that he has until January 31, 2011 to provide proof of completing 28 hours of live cpe and 4 hours of Delaware ethics, in the event that Mr. Aono does not establish compliance with the Board's requirements by January 31, 2001, his certificate and permit shall be revoked, effective February 28, 2011, with no further notice or hearing. The motion was unanimously carried.

The hearing was closed.

Verbatim testimony was taken by the Court Reporter

Takayuki Morozumi

Mr. Stevenson, Deputy Attorney General representing the Board of Accountancy stated the purpose for the rule to show cause hearing for Takayuki Morozumi was the result of the Board's post renewal continuing education audit, the Board issued notice to Mr. Morozumi to show cause as to why his license should not be suspended or revoked base on his failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Mr. Morozumi was not in attendance.

Mr. Stevenson marked into evidence, Exhibit 1, notice of today's hearing sent via regular and email, the letter of deficiency and various emails.

The Board went off the record into deliberation.

The Board went back on the record.

A motion was made by Ms. Cirillo, seconded by Mr. Mosch to immediately revoke his permit to practice due to lack of response to the post renewal audit. The motion was unanimously carried.

The hearing was closed.

Verbatim testimony was taken by the Court Reporter

Correspondence-Maia Lam

The Board previously received an email from Ms. Lam informing the Board that she was transferring her file to another State. The Board requested sending her a formal letter notifying her to either withdraw her application or the Board would go forward with the Propose to Deny hearing.

Elections

A motion was made by Ms. Scarborough, seconded by Mr. Paretta to elect Bob Mosch as Board President and Mike Wollaston as Board Secretary. The motion was unanimously carried.

NEW BUSINESS

Ratification of CPA Certificate Applications

A motion was made by Ms. Scarborough, seconded by Ms. Cirillo to ratify the applications of Sonomi Ohara, Yingjue Huaang, Katsuya Anzai, Yugo Yamantsuri, Syed Shahabuddin, Joey Solis, Koichi Matswubara, Fadi Sleiman, Amir Kumar, Gen Nakajima, Hiroaki Fujishiro, Carrole Colas, Azusa Shimizu, Kenji Fujihara, Jang Eun Young, Han Ji Hyung, Lucinda Rolle. The motion was unanimously carried.

Review of CPA Permit Applications

A motion was made by Ms. Scarborough, seconded by Mr. Cohere, to approve the applications of Douglas Schmitt, Kaori Matsuzawa, Vain Bikini, Way Knar Cheng, Jillian Han, Keiko Hattori, Chadwick Milton and table the applications of Shannon Daly pending cpe incompliance with self-study and A&A and DE ethics, Carole Colas, pending an experience affidavit which shows that the experience was under supervision of a licensed CPA, Chisago Koyama, pending Delaware ethics, required tax cpe and experience affidavit which shows that the experience was under supervision of a license CPA, Shino Memento pending tax cpe, de ethics and experience affidavit which shows that the experience was under supervision of a licensed CPA, Heidi Metzger to contingently approve after receipt of the legal document which show the name change.. The motion was unanimously carried.

Review of CPA Certificate and Permit to Practice Applications

A motion was made by Mr. Wollaston, seconded by Ms. Cirillo to approve the applications of Valerie Schrager, Mirna Kordab, Jugo Aoyama, Robert Shell, Jr. Yi Gao, Andrew Johnson, Xuejun Wang, Jinqiu Lin, Charles Rogers, Emory Kao, and Alexander Kim. The motion was unanimously carried.

A motion was made by Mr. Wollaston, seconded by Ms. Cirillo to propose to deny the application of Robert Roth since he did not indicate on his application that he has had disciplinary action which violates statutory section 107 (b) “ *has misstated or misrepresented a material fact in connection with the applicant's application*” The motion was unanimously carried.

Review of PA Firm Application

A motion was made by Ms. Cirillo seconded by Mr. Mosch, to approve the firm application of Michelle Jarrell, PA. . The motion was unanimously carried.

Complaint Status

04-02-08 – Hearing Postponed
04-03-08 – Forwarded to Office of Attorney General
04-05-08 – Assigned
04-12-08 - Forwarded to Office of Attorney General
04-15-08 – Forwarded to Office of Attorney General
04-16-08 – Forwarded to Office of Attorney General
04-04-09 - Assigned
04-06-09 – Forwarded to Office of Attorney General
04-07-09 – Forwarded to Office of Attorney General
04-09-09 - Assigned
04-10-09 – Forwarded to Office of Attorney General
04-11-09 – Assigned
04-01-10 – Assigned
04-02-10 – Assigned
04-03-10 – Assigned
04-04-10 – Assigned
04-05-10 – Assigned
04-06-10 – Assigned
04-07-10 – Assigned

OTHER BUSINESS BEFORE THE BOARD (for discussion only)

The Board was informed of an inquiry from NASBA concerning the August 2012 changes and how these changes affect first time examiners, applicants who have to retest and whether or not the Board has a grandfather provision. The Board recommended informing NASBA of the Board's new Rule 4.2 which states:

“Applications, from individuals who have satisfied all the requirements for a certificate and permit to practice, that have been received by the Board no later than July 31, 2012

shall be processed in accordance with the provisions of 24 Del.C. Chapter 1 and these Rules and Regulations which were in effect prior to August 1, 2012.

Ms. Cirillo stated that she could not attend the National meeting held in San Antonio however if anyone would like to attend, NASBA will provide a scholarship to someone to attend since the State does not have the resources. Ms. Scarborough may attend the meeting.

The Board signed the Decision and Orders, from the September Rule to Show Cause hearing, which suspended the permits of Lei Han, Lily Yu Lai Cheung, Jing Zou, Nassar Odeh, Hyung Tae Kim and Jeffrey Minner.

PUBLIC COMMENT

No public comment.

NEXT SCHEDULED MEETING

The next meeting will be held on Wednesday, November 17, 2010 at 9:00 a.m. in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Ms. Cirillo, seconded by Mr. Cohee to adjourn the meeting. The motion was unanimously carried. The meeting adjourned 11:30 a.m.

Respectfully submitted,

Judy Letterman
Administrative Specialist III